

Example #6- Withholding On The Down Payment Of An Installment Sale

2005 Real Estate Withholding Tax Statement

593-B

Copy A FOR FRANCHISE TAX BOARD

Attach to Form 593

Withholding Agent (Payer/Sender) Check one: Escrow/Title Company Accommodator/Intermediary Buyer

Name, Mailing Address, City, State, and ZIP Code

All Right Escrow
1234 Best Way
Sacramento, CA 95827

Private Mailbox No. FEIN California Corporation Number

99-0100000

Social Security Number (SSN)

Seller or Transferor (Complete one 593-B for each seller, unless husband and wife)

Name, Mailing Address, City, State, and ZIP Code	Private Mailbox No.	Social Security Number (SSN)
Cynthia Cellar 237 C Street Somewhere, CA 99999		008-00-0000
		Spouse's SSN (if jointly owned)
		<input type="checkbox"/> FEIN <input type="checkbox"/> California Corporation Number

Enter the Close of
Escrow Date in Box 2
and the Total Sales
Price in Box 3.

Escrow or Exchange Information

1 Escrow or Exchange Number 34567	2 Date of Transfer, Exchange Completion, Exchange Failure, or Installment Payment 05-11-05	3 Total Sales Price \$ 400,000	4 Ownership Percentage 100 .00 %
5 Address (or parcel number and county) of the California real property transferred 3309 California Road Somewhere, CA 99999		6 Amount Subject to Withholding \$ 60,000	7 Amount Withheld From This Seller \$ 1,998.00 (.0333 x Amount Subject to Withholding)
		Check One: <input type="checkbox"/> Total Sales Price x Ownership % <input checked="" type="checkbox"/> Installment Payment <input type="checkbox"/> Boot <input type="checkbox"/> Failed Exchange (Total Sales Price x Ownership %)	
			60,000 (Box 6) X 0.0333 (Withholding Rate) \$1,998 (Box 7)
			(9)

Enter the amount of the down payment in Box 6. Be sure to check the installment payment box. Attach Form 593-I and a copy of the Promissory Note behind **Copy A** of Form 593-B.